

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kabil Mila  
DOCKET NO.: 03-22241.001-R-1, 04-20734.001-R-1, &  
05-20375.001-R-1  
PARCEL NO.: 10-36-312-045

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Kabil Mila, the appellant, by Attorney Melissa K. Whitley with the law firm of Marino & Associates in Chicago; and the Cook County Board of Review.

The subject property consists of 3,510 square foot parcel improved with a 46-year old, two-story, masonry, single-family dwelling. The improvement contains 1,637 square feet of living area as well as one and one-half baths, a full basement, air conditioning, and a two-car garage.

At hearing, the appellant argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal. Moreover, appellant's attorney and the board of review's representative had no objections to consolidating these matters.

Throughout the three years at issue, the appellant's pleadings included data, descriptions, and photographs of five suggested comparables located from three-blocks to two miles distance of the subject. These properties are improved with a two-story, masonry, single-family dwelling. They range: in bathrooms from one and one-half to two and one-half; in age from 52 to 62 years; and in size from 1,644 to 1,946 square feet of living area. Amenities include a basement and a garage, while four of five buildings also containing a fireplace or air conditioning, therein. The improvement assessments range from \$11.06 to \$12.75 per square foot. On the basis of this comparison, the

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in part and a no change in part in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property for all three years at issue is:

DOCKET #	PIN	LAND	IMPROVEMENT	TOTAL
03-22241.001-R-1	10-36-312-045	\$4,579	\$ 23,866	\$28,445
04-20734.001-R-1	10-36-312-045	\$4,579	\$ 23,866	\$28,445
05-20375.001-R-1	10-36-312-045	\$4,579	\$ 23,866	\$28,445

Subject only to the State multiplier as applicable.

PTAB/KPP

appellant's attorney requested an improvement assessment reduction.

The board of review submitted "Board of Review Notes on Appeal" wherein the board's final assessment decision was presented reflecting an improvement assessment of \$25,019 or \$15.28 per square foot for tax years 2003 and 2004. For tax year 2005, the county assessor and the board of review reduced the appellant's improvement assessment to reflect \$23,866 or \$14.58 per square foot without explanation or variation in the subject's building.

The board of review also submitted copies of property characteristic printouts for the subject and five suggested comparables. The properties contain a two-story, masonry, single-family dwelling. They range: in age from 49 to 54 years; in bathrooms from one to two; and in size from 1,408 to 1,566 square feet of living area. Amenities varied among the properties. The improvement assessments range from \$15.12 to \$16.29 per square foot. In addition, the board submitted copies of its file from the board of review's level appeal. At hearing, the board of review's representative indicated that the properties were located on the same block and street, as is the subject.

Moreover, the board's notes on appeal for tax years 2004 and 2005 reflect that the subject property sold on June 1, 2003 for \$275,000. As a result of its analysis, the board requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The PTAB finds that the evidence indicates that a reduction in the subject's improvement assessment is warranted.

In totality, the parties submitted ten equity comparables. The PTAB finds that appellant's comparable #3 as identified on the 2003 evidence submission as well as the board of review's comparables #1 and #2 as identified on the 2003 evidence submission are most similar to the subject property. These three comparables contain a two-story, masonry, single-family dwelling with either one and one-half or two bathrooms. They range: in

age from 49 to 54 years; in size from 1,482 to 1,644 square feet of living area; and in improvement assessments from \$12.75 to \$15.42 per square foot. In comparison, the subject's improvement assessment for 2003 and 2004 stands at \$15.28 per square foot of living area, while the improvement assessment for tax year 2005 is \$14.58 per square foot. The PTAB found the remaining properties were accorded less weight due to a disparity in improvement size, age and/or amenities.

Furthermore, PTAB finds that the board's notes reflect that the subject property sold in June of 2003 for \$275,000 and that within the last year of the subject's triennial assessment period the county assessor and the board of review inexplicably reduced the subject's improvement assessment in tax year 2005.

Therefore, the PTAB further finds that the subject's recent sale coupled with the county assessor and the board of review's reduction in the last year of the triennial assessment period warrant a reduction to the subject's improvement assessment in the initial two years of this triennial assessment period to reflect the 2005 reduction accorded by the county's assessing officials.

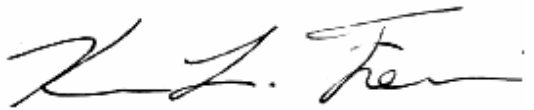
On the basis of the evidence submitted, the PTAB finds that the evidence has demonstrated that the subject's improvement is assessed in excess of that which equity dictates. Therefore, the PTAB finds that a reduction in the subject's improvement assessment is warranted.

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05-20375.001-R-1

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

Docket No. 03-22241.001-R-1, 04-20734.001-R-1 and  
05-20375.001-R-1

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.